

Act 188 of the 1987 Regular Session

Act 188

HB1784

"AN ACT TO AMEND SUBSECTION (c) OF SECTION 3 OF ACT 386 OF 1941, AS AMENDED, [ARK. STATS. ANN. 84-1903(c)] TO IMPOSE THE ARKANSAS GROSS RECEIPTS TAX UPON CABLE TELEVISION SERVICES; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Subsection (c) of Section 3 of Act 386 of 1941, as amended, the same being Arkansas Statutes Ann. 84-1903(c) is hereby amended by adding the following paragraph (4) at the end thereof:

"(4) Cable television services provided to subscribers or users. This shall include all service charges and rental charges whether for basic service or premium channels or other special service, and shall include installation and repair service charges and any other charges having any connection with the providing of cable television services."

SECTION 2. All laws or parts of laws in conflict with this Act are hereby repealed.

SECTION 3. It is hereby found and determined by the General Assembly that the State of Arkansas is in serious danger of losing revenues which are necessary to provide adequate funding for schools and other essential services required by the citizens of this State and the provisions of this Act are necessary to avoid a substantial reduction in State revenues. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect on and after July 1, 1987.

APPROVED: 3/12/87

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